

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Adams County**

Unit Code: **001/000/00** County: **ADAMS**

Fiscal Year End: **11/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$42,958,879**

Equalized Assessed Valuation: **\$814,262,226**

Population: **67,046**

Employees:

Full Time: **283**

Part Time: **59**

Salaries Paid: **\$12,206,433**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$87,296,271	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$1,302	\$327	\$294
Revenue Collected During FY 07:	\$26,212,886	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$24,881,752	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$391	\$454	\$445
Per Capita Expenditures:	\$371	\$425	\$412
Revenues over (under) Expenditures:	\$1,331,134	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	354.51%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$88,209,405	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$1,316	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$12,962,914	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$1,979,576	\$11,282,553	\$6,737,794

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$4,115,000	\$7,113,292	\$1,246,411
Per Capita Debt:	\$61	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: Alexander County

Unit Code: 002/000/00

County: ALEXANDER

Fiscal Year End:

11/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$7,996,709

Equalized Assessed Valuation:

\$34,140,753

Population:

9,327

Employees:

Full Time:

68

Part Time:

34

Salaries Paid:

\$1,985,936

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$3,344,313	\$3,443,553	\$3,417,917
Per Capita Beginning Fund Balance:	\$359	\$961	\$475
Revenue Collected During FY 07:	\$4,687,656	\$3,931,969	\$3,328,646
Expenditures During FY 07:	\$5,398,904	\$3,867,460	\$3,512,653
Per Capita Revenue:	\$503	\$966	\$567
Per Capita Expenditures:	\$579	\$918	\$557
Revenues over (under) Expenditures:	-\$711,248	\$64,509	\$187,854
Ratio of Fund Balance to Expenditures:	49.19%	108.52%	93.41%
Ending Fund Balance for FY 07:	\$2,655,474	\$3,800,302	\$3,304,459
Per Capita Ending Fund Balance:	\$285	\$1,056	\$513

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,763,386	\$1,096,201	\$288,996
Total Unrestricted Net Assets:	-\$96,871	\$2,019,821	\$2,219,515

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$87,492	\$120,916	\$29,518
Per Capita Debt:	\$9	\$19	\$9
General Obligation Debt over EAV:	0.00%	0.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$159,601	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$52	\$
Revenue Collected During FY 07:	\$	\$334,423	\$
Expenditures During FY 07:	\$	\$335,409	\$
Per Capita Revenue:	\$	\$100	\$
Per Capita Expenditures:	\$	\$102	\$
Operating Income (loss):	\$	-\$986	\$
Ratio of Retained Earnings to Expenditures:	0.00%	68.06%	0.00%
Ending Retained Earnings for FY 07:	\$	\$159,604	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Bond County**

Unit Code: **003/000/00**

County: **BOND**

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$10,028,843

Equalized Assessed Valuation:

\$154,232,172

Population:

18,103

Employees:

Full Time:

81

Part Time:

43

Salaries Paid:

\$3,614,540

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$6,835,800	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$378	\$327	\$294
Revenue Collected During FY 07:	\$10,088,835	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$9,381,510	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$557	\$454	\$445
Per Capita Expenditures:	\$518	\$425	\$412
Revenues over (under) Expenditures:	\$707,325	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	76.64%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$7,190,381	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$397	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$5,964,028	\$11,282,553	\$6,737,794

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$2,159,934	\$7,113,292	\$1,246,411
Per Capita Debt:	\$119	\$97	\$39
General Obligation Debt over EAV:	1.04%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Boone County**

Unit Code: **004/000/00**

County: **BOONE**

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$19,674,881

Equalized Assessed Valuation:

\$1,179,722,624

Population:

48,229

Employees:

Full Time:

296

Part Time:

Salaries Paid:

\$9,342,145

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$16,716,555	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$347	\$327	\$294
Revenue Collected During FY 07:	\$24,015,390	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$22,121,506	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$498	\$454	\$445
Per Capita Expenditures:	\$459	\$425	\$412
Revenues over (under) Expenditures:	\$1,893,884	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	83.04%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$18,370,547	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$381	\$353	\$323

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$20,067,660	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$7,023,249	\$7,113,292	\$1,246,411
Per Capita Debt:	\$146	\$97	\$39
General Obligation Debt over EAV:	0.58%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$176,033	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$4	\$30	\$
Revenue Collected During FY 07:	\$178,724	\$2,146,394	\$
Expenditures During FY 07:	\$141,044	\$2,166,648	\$
Per Capita Revenue:	\$4	\$39	\$
Per Capita Expenditures:	\$3	\$36	\$
Operating Income (loss):	\$37,680	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	169.96%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$239,713	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$5	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: **Brown County**

Unit Code: **005/000/00**

County: **BROWN**

Fiscal Year End:

11/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$7,055,865

Equalized Assessed Valuation:

\$51,907,885

Population:

6,950

Employees:

Full Time:

61

Part Time:

58

Salaries Paid:

\$1,241,807

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$2,469,918	\$3,443,553	\$3,417,917
Per Capita Beginning Fund Balance:	\$355	\$961	\$475
Revenue Collected During FY 07:	\$3,176,190	\$3,931,969	\$3,328,646
Expenditures During FY 07:	\$3,512,653	\$3,867,460	\$3,512,653
Per Capita Revenue:	\$457	\$966	\$567
Per Capita Expenditures:	\$505	\$918	\$557
Revenues over (under) Expenditures:	-\$336,463	\$64,509	\$187,854
Ratio of Fund Balance to Expenditures:	60.74%	108.52%	93.41%
Ending Fund Balance for FY 07:	\$2,133,455	\$3,800,302	\$3,304,459
Per Capita Ending Fund Balance:	\$307	\$1,056	\$513

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,096,201	\$288,996
Total Unrestricted Net Assets:	\$2,133,455	\$2,019,821	\$2,219,515

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$120,916	\$29,518
Per Capita Debt:	\$	\$19	\$9
General Obligation Debt over EAV:	0.00%	0.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$159,601	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$52	\$
Revenue Collected During FY 07:	\$	\$334,423	\$
Expenditures During FY 07:	\$	\$335,409	\$
Per Capita Revenue:	\$	\$100	\$
Per Capita Expenditures:	\$	\$102	\$
Operating Income (loss):	\$	-\$986	\$
Ratio of Retained Earnings to Expenditures:	0.00%	68.06%	0.00%
Ending Retained Earnings for FY 07:	\$	\$159,604	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Bureau County**

Unit Code: **006/000/00** County: **BUREAU**

Fiscal Year End: **11/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$76,446,399**

Equalized Assessed Valuation: **\$515,101,574**

Population: **35,257**

Employees:

Full Time: **250**

Part Time: **90**

Salaries Paid: **\$5,995,659**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$8,182,241	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$232	\$327	\$294
Revenue Collected During FY 07:	\$17,605,061	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$16,328,297	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$499	\$454	\$445
Per Capita Expenditures:	\$463	\$425	\$412
Revenues over (under) Expenditures:	\$1,276,764	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	60.65%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$9,903,043	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$281	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$597,451	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$9,305,591	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$135,988	\$7,113,292	\$1,246,411
Per Capita Debt:	\$4	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	-\$1,532,717	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	-\$43	\$30	\$
Revenue Collected During FY 07:	\$4,413,898	\$2,146,394	\$
Expenditures During FY 07:	\$2,437,143	\$2,166,648	\$
Per Capita Revenue:	\$125	\$39	\$
Per Capita Expenditures:	\$69	\$36	\$
Operating Income (loss):	\$1,976,755	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: Calhoun County

Unit Code: 007/000/00

County: CALHOUN

Fiscal Year End:

8/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$4,292,827

Equalized Assessed Valuation:

\$61,867,240

Population:

5,084

Employees:

Full Time:

55

Part Time:

4

Salaries Paid:

\$1,672,467

Blended Component Units

Number Submitted = 1

Calhoun Unit Road

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$2,789,600	\$3,443,553	\$3,417,917
Per Capita Beginning Fund Balance:	\$549	\$961	\$475
Revenue Collected During FY 07:	\$3,328,646	\$3,931,969	\$3,328,646
Expenditures During FY 07:	\$3,101,943	\$3,867,460	\$3,512,653
Per Capita Revenue:	\$655	\$966	\$567
Per Capita Expenditures:	\$610	\$918	\$557
Revenues over (under) Expenditures:	\$226,703	\$64,509	\$187,854
Ratio of Fund Balance to Expenditures:	97.24%	108.52%	93.41%
Ending Fund Balance for FY 07:	\$3,016,303	\$3,800,302	\$3,304,459
Per Capita Ending Fund Balance:	\$593	\$1,056	\$513

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,096,201	\$288,996
Total Unrestricted Net Assets:	\$3,016,304	\$2,019,821	\$2,219,515



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$48,653	\$120,916	\$29,518
Per Capita Debt:	\$10	\$19	\$9
General Obligation Debt over EAV:	0.00%	0.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$325,744	\$159,601	\$
Per Capita Beginning Retained Earnings for FY 07:	\$64	\$52	\$
Revenue Collected During FY 07:	\$150,520	\$334,423	\$
Expenditures During FY 07:	\$56,252	\$335,409	\$
Per Capita Revenue:	\$30	\$100	\$
Per Capita Expenditures:	\$11	\$102	\$
Operating Income (loss):	\$94,268	-\$986	\$
Ratio of Retained Earnings to Expenditures:	746.66%	68.06%	0.00%
Ending Retained Earnings for FY 07:	\$420,012	\$159,604	\$
Per Capita Ending Retained Earnings:	\$83	\$50	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Carroll County**

Unit Code: **008/000/00** County: **CARROLL**

Fiscal Year End: **11/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,458,611**

Equalized Assessed Valuation: **\$316,922,964**

Population: **16,035**

Employees:

Full Time: **67**

Part Time: **44**

Salaries Paid: **\$2,354,566**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$5,552,025	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$346	\$327	\$294
Revenue Collected During FY 07:	\$7,309,210	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$7,166,822	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$456	\$454	\$445
Per Capita Expenditures:	\$447	\$425	\$412
Revenues over (under) Expenditures:	\$142,388	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	79.46%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$5,694,413	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$355	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$3,601,960	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$2,141,422	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$7,113,292	\$1,246,411
Per Capita Debt:	\$	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Cass County**

Unit Code: **009/000/00**

County: **CASS**

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$9,262,035

Equalized Assessed Valuation:

\$114,049,547

Population:

13,727

Employees:

Full Time:

36

Part Time:

19

Salaries Paid:

\$3,538,870

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$6,646,833	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$484	\$327	\$294
Revenue Collected During FY 07:	\$8,366,691	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$8,929,894	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$610	\$454	\$445
Per Capita Expenditures:	\$651	\$425	\$412
Revenues over (under) Expenditures:	-\$563,203	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	68.50%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$6,116,885	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$446	\$353	\$323

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$6,116,885	\$11,282,553	\$6,737,794

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$10,262	\$7,113,292	\$1,246,411
Per Capita Debt:	\$1	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: Champaign County

Unit Code: 010/000/00

County: CHAMPAIGN

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$124,300,369

Equalized Assessed Valuation:

\$3,041,810,510

Population:

188,439

Employees:

Full Time:

766

Part Time:

223

Salaries Paid:

\$31,573,810

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$35,183,573	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$187	\$327	\$294
Revenue Collected During FY 07:	\$68,174,079	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$62,572,266	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$362	\$454	\$445
Per Capita Expenditures:	\$332	\$425	\$412
Revenues over (under) Expenditures:	\$5,601,813	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	62.52%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$39,121,141	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$208	\$353	\$323

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$38,799,947	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	-\$18,282,480	\$11,282,553	\$6,737,794

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$61,549,540	\$7,113,292	\$1,246,411
Per Capita Debt:	\$327	\$97	\$39
General Obligation Debt over EAV:	2.01%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,976,010	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$10	\$30	\$
Revenue Collected During FY 07:	\$14,594,978	\$2,146,394	\$
Expenditures During FY 07:	\$16,007,886	\$2,166,648	\$
Per Capita Revenue:	\$77	\$39	\$
Per Capita Expenditures:	\$85	\$36	\$
Operating Income (loss):	-\$1,412,908	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	145.12%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$23,230,423	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$123	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: Christian County

Unit Code: 011/000/00

County: CHRISTIAN

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$13,241,191

Equalized Assessed Valuation:

\$402,271,910

Population:

34,418

Employees:

Full Time:

169

Part Time:

63

Salaries Paid:

\$4,752,969

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$10,066,993	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$292	\$327	\$294
Revenue Collected During FY 07:	\$10,851,227	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$10,555,939	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$315	\$454	\$445
Per Capita Expenditures:	\$307	\$425	\$412
Revenues over (under) Expenditures:	\$295,288	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	98.17%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$10,362,281	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$301	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$688,586	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$7,458,029	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,775,829	\$7,113,292	\$1,246,411
Per Capita Debt:	\$52	\$97	\$39
General Obligation Debt over EAV:	0.43%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Clark County**

Unit Code: **012/000/00**

County: **CLARK**

Fiscal Year End:

11/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$6,484,850

Equalized Assessed Valuation:

\$156,932,922

Population:

16,976

Employees:

Full Time:

65

Part Time:

108

Salaries Paid:

\$2,746,733

Blended Component Units

Number Submitted = 3

911 Emergency

Ambulance

Board of Health

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$5,661,246	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$333	\$327	\$294
Revenue Collected During FY 07:	\$11,524,595	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$9,482,146	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$679	\$454	\$445
Per Capita Expenditures:	\$559	\$425	\$412
Revenues over (under) Expenditures:	\$2,042,449	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	81.24%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$7,703,695	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$454	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,520,999	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$6,182,696	\$11,282,553	\$6,737,794

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$111,131	\$7,113,292	\$1,246,411
Per Capita Debt:	\$7	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Clay County**

Unit Code: **013/000/00**

County: **CLAY**

Fiscal Year End:

11/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$28,524,653

Equalized Assessed Valuation:

\$109,446,824

Population:

14,028

Employees:

Full Time:

200

Part Time:

100

Salaries Paid:

\$9,419,844

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$5,443,330	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$388	\$327	\$294
Revenue Collected During FY 07:	\$7,803,198	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$7,370,019	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$556	\$454	\$445
Per Capita Expenditures:	\$525	\$425	\$412
Revenues over (under) Expenditures:	\$433,179	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	73.30%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$5,402,043	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$385	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,259,474	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$4,142,569	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$7,380,000	\$7,113,292	\$1,246,411
Per Capita Debt:	\$526	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$631,571	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$45	\$30	\$
Revenue Collected During FY 07:	\$192,371	\$2,146,394	\$
Expenditures During FY 07:	\$179,853	\$2,166,648	\$
Per Capita Revenue:	\$14	\$39	\$
Per Capita Expenditures:	\$13	\$36	\$
Operating Income (loss):	\$12,518	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	351.78%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$632,692	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$45	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Clinton County**

Unit Code: **014/000/00**

County: **CLINTON**

Fiscal Year End:

11/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$16,461,265

Equalized Assessed Valuation:

\$441,797,724

Population:

33,944

Employees:

Full Time:

100

Part Time:

115

Salaries Paid:

\$5,176,392

Blended Component Units

Number Submitted = 1

Public Building Commission

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$13,179,080	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$388	\$327	\$294
Revenue Collected During FY 07:	\$14,282,931	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$12,789,284	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$421	\$454	\$445
Per Capita Expenditures:	\$377	\$425	\$412
Revenues over (under) Expenditures:	\$1,493,647	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	111.12%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$14,212,089	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$419	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$929,200	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$12,036,537	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$2,895,000	\$7,113,292	\$1,246,411
Per Capita Debt:	\$85	\$97	\$39
General Obligation Debt over EAV:	0.32%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Coles County**

Unit Code: **015/000/00**

County: **COLES**

Fiscal Year End:

11/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$19,195,350

Equalized Assessed Valuation:

\$575,493,825

Population:

51,011

Employees:

Full Time:

208

Part Time:

39

Salaries Paid:

\$8,043,557

Blended Component Units

Number Submitted = 1

Public Health

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$10,516,207	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$206	\$327	\$294
Revenue Collected During FY 07:	\$22,344,062	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$22,366,488	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$438	\$454	\$445
Per Capita Expenditures:	\$438	\$425	\$412
Revenues over (under) Expenditures:	-\$22,426	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	46.23%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$10,341,038	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$203	\$353	\$323

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,195,810	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$7,868,027	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,593,048	\$7,113,292	\$1,246,411
Per Capita Debt:	\$31	\$97	\$39
General Obligation Debt over EAV:	0.07%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$232,549	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$5	\$30	\$
Revenue Collected During FY 07:	\$412,043	\$2,146,394	\$
Expenditures During FY 07:	\$366,534	\$2,166,648	\$
Per Capita Revenue:	\$8	\$39	\$
Per Capita Expenditures:	\$7	\$36	\$
Operating Income (loss):	\$45,509	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	75.86%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$278,058	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$5	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: Crawford County

Unit Code: 017/000/00

County: CRAWFORD

Fiscal Year End:

11/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$6,308,704

Equalized Assessed Valuation:

\$269,626,986

Population:

15,788

Employees:

Full Time:

77

Part Time:

35

Salaries Paid:

\$2,755,012

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$7,758,257	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$491	\$327	\$294
Revenue Collected During FY 07:	\$9,334,948	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$8,555,557	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$591	\$454	\$445
Per Capita Expenditures:	\$542	\$425	\$412
Revenues over (under) Expenditures:	\$779,391	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	100.10%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$8,564,198	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$542	\$353	\$323

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$7,532,171	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$1,032,026	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$666,815	\$7,113,292	\$1,246,411
Per Capita Debt:	\$42	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Cumberland County**

Unit Code: **018/000/00**

County: **CUMBERLAN**

Fiscal Year End:

11/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$4,940,491

Equalized Assessed Valuation:

\$94,832,183

Population:

11,253

Employees:

Full Time:

55

Part Time:

11

Salaries Paid:

\$1,711,488

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$2,508,066	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$223	\$327	\$294
Revenue Collected During FY 07:	\$4,569,685	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$4,471,625	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$406	\$454	\$445
Per Capita Expenditures:	\$397	\$425	\$412
Revenues over (under) Expenditures:	\$98,060	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	52.96%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$2,367,998	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$210	\$353	\$323

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$335,273	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$1,151,337	\$11,282,553	\$6,737,794

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$2,164,764	\$7,113,292	\$1,246,411
Per Capita Debt:	\$192	\$97	\$39
General Obligation Debt over EAV:	2.17%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$